

# PROPERTY CLASSIFICATIONS

The Assessor's Office determines the correct classification of property in the County. There are different classifications of property such as:

**4%, Owner Occupied Residential,** The market value of a legal residence and up to five acres of surrounding land is assessed at 4% of fair market. This property is the owner's primary residence and must meet certain qualifying standards. In South Carolina, **only one** legal residence is allowed per married couple. This classification **is not automatically** granted, the ["Application for Special Assessment as Legal Residence"](#) must be completed and submitted to the Assessor's Office for approval. (See [Legal Residence](#) Section for more information) When legal residence status is granted, this allows each homeowner tax relief from property taxes for school operating costs. The amount of savings will vary depending upon the millage rate for school operating costs in the school district where you live. This relief is automatically applied once your legal residence application is approved.

**Homestead Exemption Property** may be granted by the Auditor's Office for certain persons who are 65 or older, totally disabled, or legally blind and have lived in South Carolina for at least one year. Legal residence must first be granted by the Assessor's Office. Application should be made at the County Auditor's Office.

**Other Residential Property Exemptions.** For certain military veterans, prisoners-of-war and law enforcement officers killed in the line of duty, paraplegics and hemiplegics. A house and up to five acres of land on which the house is located is exempt from property tax for veterans who are totally disabled from a service-related disability. There may be some exemptions for a surviving spouse. Application should be made through the [S. C. Department of Revenue](#). For your convenience, we have the Application for Exemption (PT-401) in our office and can assist you in completing the first portion of the application. Applications are also available at [sctax.org](http://sctax.org)

**Other Exempt Properties.** Certain properties, such as, churches, schools, foundations, charitable trusts, etc. may be exempt from property taxes. Application should be made through the [S. C. Department of Revenue](#). For your convenience, we have the Application for Exemption (PT-401) in our office and can assist you in completing the first portion of the application. Applications are also available at [sctax.org](http://sctax.org)

**Other Property (6%)** Property that does not meet the legal residence classification is assessed at 6% of fair market value and does not receive the school operations tax relief. This includes secondary residences, rentals, businesses, vacant, or other non-owner occupied properties.

**Agricultural Use Value Property** S. C. law provides for a substantial tax break on agricultural real property that is actually used for a bona fide agricultural use. There are two parts to this benefit. First, if qualified, the property's taxable value is based on "Use Value", which is almost always considerably less than the property's "Market Value". The "Use Value" is based upon the soil classification of the property as established by a joint effort of the U.S. Agricultural Department and the State of South Carolina. This classification is **not automatically** granted. An "Application for Special Assessment As Agricultural Real Property" must be completed and submitted to the Assessor's Office for approval. An inspection of the property will be made to determine the current land use. Agricultural Use Value can be granted at the 4% or 6% Use Value depending upon the ownership of the property. NOTE: If the land use changes **Roll-Back Taxes may apply for up to 5 years.** (see [Agricultural Use](#) Section for more information)